

EXHIBIT A

(Standardized Fund Accounting Report)

FUND ACCOUNTING (See Instructions):				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 3/1/2013)			\$6,442,663.58
	<i>Increases in Fund Balance:</i>			
Line 2	Business Income			
Line 3	Cash and Securities			
Line 4	Interest/Dividend Income	\$7,466.56	\$6,450,130.14	
Line 5	Business Asset Liquidation			
Line 6	Personal Asset Liquidation			
Line 7	Third-Party Litigation Income			
Line 8	Miscellaneous – Other			
	Total Funds Available (Lines 1 – 8):			\$6,450,130.14
	<i>Decreases in Fund Balance:</i>			
Line 9	Disbursements to Investors	\$0		
Line 10	Disbursements for Receivership Operations	\$0		
Line 10a	<i>Disbursements to Receiver or Other Professionals</i>			
Line 10b	<i>Business Asset Expenses</i>			
Line 10c	<i>Personal Asset Expenses</i>			
Line 10d	<i>Investment Expenses</i>			
Line 10e	<i>Third-Party Litigation Expenses</i>			
	1. Attorney Fees			
	2. Litigation Expenses			
	<u>Total Third-Party Litigation Expenses</u>			
Line 10f	<i>Tax Administrator Fees and Bonds</i>			
Line 10g	<i>Federal and State Tax Payments</i>			
	<u>Total Disbursements for Receivership</u>	\$0	\$0	
Line 11	Operations			
	–			
Line 11a	Disbursements for Distribution Expenses Paid by the Fund			
	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund			
	Administrator.....			
	Independent Distribution Consultant			
	(IDC).....			
	Distribution			
	Agent.....			
	Consultants.....			
	Legal			
	Advisers.....			
	Tax			
	Advisers.....			
	2. Administrative Expenses			
	3. Miscellaneous			
	<u>Total Plan Development Expenses</u>			
	Distribution Plan Implementation Expenses			
	1. Fees:			
	Fund			
	Administrator.....			
	Independent Distribution Consultant			
	(IDC).....			
	Distribution			
	Agent.....			
	Consultants.....			
	Legal			
	Advisers.....			
	Tax			
	Advisers.....			
	2. Administrative Expenses			
	3. Investor Identification:			
	Notice Publishing Approved			
Line 12	Plan.....			
Line 12a	Claimant Identification			
Line 12b	(IDC).....			
	Claims			
	Processing.....			
	Web Site Maintenance/Call			

	<p>Center.....</p> <p>4. Fund Administrator Bond</p> <p>5. Miscellaneous</p> <p>6. Federal Account for Investor Restitution (FAIR) Reporting Expenses</p> <p><u>Total Plan Implementation Expenses</u></p> <p><u>Total Disbursements for Distribution Expenses</u></p> <p><u>Paid by the Fund</u></p> <p>Disbursements to Court/Other:</p> <p>Investment Expenses/Court Registry</p> <p>Investment System (CRIS) Fees</p> <p>Federal Tax Payments</p> <p>Total Disbursements to Court/Other:</p> <p>Total Funds Disbursed (Lines 9 – 11):</p>		
Line 13	Ending Balance (As of 06/30/2013):		\$6,450,130.14
Line 14	Ending Balance of Fund – Net Assets:		\$6,450,130.14
Line 14a	Cash & Cash Equivalents	_____	_____
Line 14b	Investments	_____	_____
Line 14c	Other Assets or Uncleared Funds	_____	_____
	Total Ending Balance of Fund – Net Assets		\$6,450,130.14

OTHER SUPPLEMENTAL INFORMATION:				
		Detail	Subtotal	Grand Total
Line 15	<i>Report of Items NOT To Be Paid by the Fund:</i> Disbursements for Plan Administration Expenses Not Paid by the Fund: <i>Plan Development Expenses Not Paid by the Fund:</i> 1. Fees: Fund Administrator..... IDC..... Distribution Agent..... Consultants..... Legal Advisors..... Tax Advisors..... 2. Administrative Expenses 3. Miscellaneous <u>Total Plan Development Expenses Not Paid by the Fund</u>			
Line 15a				
Line 15b	<i>Plan Implementation Expenses Not Paid by the Fund:</i> 1. Fees: Fund Administrator..... IDC..... Distribution Agent..... Consultants..... Legal Advisors..... Tax Advisors..... 2. Administrative Expenses 3. Investor Identification: Notice/Publishing Approved Plan..... Claimant Identification..... Claims Processing..... Web Site Maintenance/Call Center..... 4. Fund Administrator Bond 5. Miscellaneous 6. FAIR Reporting Expenses <u>Total Plan Implementation Expenses Not Paid by the Fund</u>			
Line 15c	Tax Administrator Fees & Bonds Not Paid by the Fund <u>Total Disbursements for Plan Administration Expenses Not Paid by the Fund</u>			
Line 16	 Disbursements to Court/Other Not Paid by the Fund: Investment Expenses/CRIS Gees Federal Tax Payments <u>Total Disbursements to Court/Other Not Paid by the Fund:</u>			
Line 16a				
Line 16b				
Line 17	 DC & State Tax Payments			
Line 18	 No. of Claims for Horizon Global Advisors LTD and Horizon Global Advisors LLC, Masters Global, Diversified Global, Horizon Millennium, Fiduciary Select, and Pangea Offshore: # of Claims Received This Reporting Period.....0..... # of Claims Received Since Inception of Fund.....1.....			
Line 18a				
Line 18b				
Line 19	 No. of Claimants/Investors for Horizon Global Advisors LTD and Horizon Global Advisors LLC, Masters Global, Diversified Global, Horizon Millennium, Fiduciary Select, and Pangea Offshore: # of Claims Received This Reporting Period.....1..... # of Claims Received Since Inception of Fund.....58.....			
Line 19a				
Line 19b				

Receiver:

By:

(signature)

By: Steven Weinberg

(printed name)

By: Receiver Estates of HGA LTD and HGA LLC

(title)

Date: July 30, 2013